

Grant Thornton



## Tax Return Guide Sheet

CONTROL #

3229

Client Name: SPORTS SHINKO (USA) &amp; SUBSIDIARIES

Year End:

Staff Trak #:

ProFx #:

T-letter Addressed to:

CMS Charge #:

Mail Return to:

Phone #:

Name

Date Promised:

Address

8822 - Change in Address

(SS USA, La Costa Hotel, Encinitas, SS Florida, SS Florida Realty, SS Utility, Grenolele, SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki, RHC, GRHC)

3533 - Change in Address

(SS USA, La Costa Hotel, Encinitas)

Change in Address (SS Florida, SS Florida Realty, SS Utility, Grenolele)

GEW-TA-RV-2

(SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki)

	Name	Initial	Date	P/Y Hrs	C/Y Hrs	C/Y Budget
Preparer	H. Vixaysack	HV	4/22/03			
First Review	D. Griffith	DM	1/5/03			
Second Review						
Final Review						
Assembled	S. Hulleman	SH	1/5/04			
Signed	D. Griffith	DM	1/5/04			
Mailed/Delivered	Int'l. Forwarded to Steve	SH	1/6/04			

Route K-1's to indiv file

Do not stamp K-1's

Return client doc's

Prepare prebill

Processing fee charged

Add'l Copies

To Whom:

Electronic Filing ☐

W-2's

1099's

Elections

Other

Level of Difficulty

Obcam Returned

StaffTrak Updated

Return files to

(if not fileroom)

CONFIDENTIAL

GT032992

Regular	Priority	Overnight	Overnight	Courier	Client	Hand
Mail	Mail	Priority	Standard		Pick-Up	Deliver

EXHIBIT 20.1

Grant Thornton LLP  
1132 Bishop Street Suite 1000  
Honolulu, HI 96813  
(808)536-0066

December 22, 2003

Deloitte Touche Tohmatsu  
Attention: Steve Iwamura  
Osaka Kokusai Building  
3-13, Azuchimachi 2-chome  
Chuo-ku, Osaka 541-0052  
JAPAN

Dear Mr. Iwamura:

Enclosed are the original and one copy of your change of address forms, as follows...

FORM 8822 CHANGE OF ADDRESS  
Sports Shinko (USA) Co., Ltd.  
La Costa Hotel and Spa Corporation  
Encinitas Resort Corporation  
Sports Shinko Florida Co., Ltd.  
Sports Shinko (Florida Realty), Inc.  
Sports Shinko Utility, Inc.  
Greenelefe Realty, Inc.  
Sports Shinko (Hawaii) Co., Ltd.  
Sports Shinko (Mililani) Co., Ltd.  
Sports Shinko (Kauai) Co., Ltd.  
Sports Shinko (Pukalani) Co., Ltd.  
Sports Shinko (Waikiki) Corporation  
Sports Shinko Resort Hotel Corporation  
Ocean Resort Hotel Corporation

CALIFORNIA FORM 3533 CHANGE OF ADDRESS  
Sports Shinko (USA) Co., Ltd.  
La Costa Hotel and Spa Corporation  
Encinitas Resort Corporation

FLORIDA CHANGE OF ADDRESS  
Sports Shinko Florida Co., Ltd.  
Sports Shinko (Florida Realty), Inc.  
Sports Shinko Utility, Inc.  
Greenelefe Realty, Inc.

HAWAII FORM GEW-TA-RV-2 CHANGE OF ADDRESS  
Sports Shinko (Hawaii) Co., Ltd.  
Sports Shinko (Mililani) Co., Ltd.  
Sports Shinko (Kauai) Co., Ltd.  
Sports Shinko (Pukalani) Co., Ltd.  
Sports Shinko (Waikiki) Corporation

CONFIDENTIAL  
GT032993

Each original form should be dated, signed, and filed in accordance with the filing instructions. Copies of each form should be retained for your files.

We sincerely appreciate this opportunity to serve you. If you have any questions regarding the return, please do not hesitate to call.

Very truly yours,

Grant Thornton LLP

CONFIDENTIAL  
GT032994

Form **8822**(Rev. December 2002)  
Department of the Treasury  
Internal Revenue Service**Change of Address**

▶ Please type or print.

OMB No. 1545-1163

▶ See instructions. ▶ Do not attach this form to your return.

**Part I Complete This Part To Change Your Home Mailing Address**

Check all boxes this change affects:

- 1 ☐ Individual income tax returns (Forms 1040, 1040A, 1040EZ, TeleFile, 1040NR, etc.)  
▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here. ☐

- 2 ☐ Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.

▶ Decedent's name

▶ Social security number

3a Your name (first name, initial, and last name)

3b Your social security number

4a Spouse's name (first name, initial, and last name)

4b Spouse's social security number

5 Prior name(s). See instructions.

6a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

6b Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

7 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Apt. no.

**Part II Complete This Part To Change Your Business Mailing Address or Business Location**

Check all boxes this change affects:

- 8 ☒ Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)  
9 ☐ Employee plan returns (Forms 5500, 5500-EZ, etc.)

- 10 ☒ Business location

11a Business name

11b Employer identification number

SPORTS SHINKO (USA) CO., LTD.

REDACTED

12 Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Room or suite no.

848 DEER MOUNTAIN ESTATES, HARPERS FERRY, WV 25425

13 New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.

Room or suite no.

99-994 IWAENA STREET, AIEA, HI 96701

STE C

14 New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions.

Room or suite no.

99-994 IWAENA STREET, AIEA, HI 96701

STE C

**Part III Signature**

Daytime telephone number of person to contact (optional) ▶

**Sign Here**

Your signature

Date

If Part II completed, signature of owner, officer, or representative Date

If joint return, spouse's signature

Date

Title

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8822** (Rev. 12-2002)ISA  
STF FEDT134FCONFIDENTIAL  
GT032999R



CALIFORNIA FORM

3533

**Change of Address****Part I Complete This Part to Change Your Home Mailing Address**

Complete this part if the address change affects individual income tax returns. (Forms 540, 540A, 540 2EZ, or Long or Short Form 540NR)

- If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check the box to the right ☐

1a Your first name	Initial	Last name	1b Your social security number
2a Spouse's first name	Initial	Last name	2b Spouse's social security number
3 Prior name(s) See instructions.			
4a Old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.			Apt no. PMB no.
4b Spouse's old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.			Apt no. PMB no.
5a New address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.			Apt no. PMB no.

**Part II Complete This Part to Change Your Business Mailing Address or Business Location Address**

Check ALL boxes this change affects:

- 6 ☒ Business, Estate, or Trust returns (Forms 541, 565, 568, 100, 100W, 100S, 109, and 199)  
 7a ☒ Business, Estate, or Trust location (Also complete line 11)

7b California corporation number

1647938

7c Secretary of State file number

8a Business, Estate, or Trust name			8b FEIN	
SPORTS SHINKO (USA) CO., LTD.			51-0302823	
9 Old mailing address. If a PO box or foreign address, see instructions.				
No.	Street	City or Town	State	ZIP Code
848	DEER MOUNTAIN ESTATES	HARPERS FERRY	WV	25425
10 New mailing address. If a PO box or foreign address, see instructions.				
No.	Street	City or Town	State	ZIP Code
99-994	IWAENA STREET STE C	AIEA	HI	96701
11 New business location address. If a PO box or foreign address, see instructions.				
No.	Street	City or Town	State	ZIP Code
99-994	IWAENA STREET STE C	AIEA	HI	96701

**Part III Signature**

Daytime telephone number of person to contact (optional) ►

Please  
Sign  
Here

(see instructions)

Your signature	Date	If Part II completed, signature of owner, officer, or representative	Date
If joint return, spouse's signature	Date	Title	

**For Privacy Act Notice (individual), get form FTB 1131.****A Purpose**

You may use this form if you change your home or business mailing address or your business location. This address change will also be used for any future correspondence. Generally, complete only one form FTB 3533 to change your home and business addresses. If this change also affects the mailing address for your children who filed separate tax returns, complete a separate form FTB 3533 for each child. If you are a representative filing for the taxpayer, attach a copy of your power of attorney to this form. Note: You may also notify the FTB of a change of address by calling (800) 852-5711. If you have called the FTB and reported a change of address, you do not need to file this form.

**B Prior Name(s)**

If you or your spouse changed your name because of marriage, divorce, etc., complete line 3.

**C Addresses**

Be sure to include any apartment, room, or suite number.

**D PO Box**

If your post office does not deliver mail to your street address, show your PO box number instead of your street address.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**E Foreign Address**

If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal

code. Please do not abbreviate the country name.

**F Signature**

If you are completing Part II, the owner, officer, or a representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid power of attorney to handle tax matters.

**G Where to File**

Mail this form to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0002

Note: If you moved after you filed your return and you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.

353303104082

CONFIDENTIAL

FTB 3533 2003

GT033013